



Greenfield Auto Lift
Triennial Performance Audit
FY 2001-02, 2002-03, 2003-04

Approved June 22, 2005

Table of Contents

	Page
Chapter 1 Introduction	1-1
Performance Audit Scope	1-1
Chapter 2 Description of the Operator	2-1
Chapter 3 Review of The Audit Period	3-1
Chapter 4 Compliance Review	4-1
Data Collection and Reporting Compliance	4-1
PUC Compliance Requirements	4-2
Chapter 5 Performance Trends	5-1
Chapter 6 Functional Review	6-1
Chapter 7 Progress to Implement Prior Performance Audit	7-1
Chapter 8 Findings and Recommendations	8-1

Table of Figures

	Page
Figure 5-1 Greenfield Auto Lift TDA Performance Measures and Indicators	5-3
Figure 5-2 Trends in Performance Indicators.....	5-4
Figure 5-2 Trends in Performance Indicators (cont.)	5-5

Chapter 1 Introduction

This is the Summary Audit Report of the triennial performance audit of the City of Greenfield's Auto Lift covering the three years ending on June 30, 2004. Performance audits are required of all transit operators receiving funds under the Transportation Development Act (Public Utilities Code Section 99246). This audit has been conducted based on the January 1998 (2nd Edition) Performance Audit Guidebook published by the California Department of Transportation.

Performance Audit Scope

The performance audit is designed to serve as a high-level management letter that evaluates the effectiveness and efficiency of public transit service provided by the City of Greenfield. The scope of this performance audit covers:

- A review of actions taken on prior performance audit recommendations.
- A review of management and control procedures, including an integrated planning and budgeting process, and internal performance monitoring procedures including goals and objectives.
- Verification of methods for calculating performance indicators.
- An evaluation of the efficiency, economy, and effectiveness of the operation, including an analysis of five required performance measures and additional measures as appropriate.
- An analysis of the needs and types of passengers being served, the employment of part-time drivers, and contracting with common carriers.
- Findings concerning each area of review or analysis.
- Recommendations for improving performance and/or compliance with TDA (Transportation Development Act) requirements.

The methodology for this audit has consisted of interviews with City of Greenfield staff, reviews of statistical and financial reports, as well as a site visit to Greenfield.

Chapter 2 Description of the Operator

The City of Greenfield is located approximately 35 miles southeast of Salinas along U.S. Highway 101. The 2000 Census shows a population of 12,583 within the Greenfield city limits. The sole component of the City of Greenfield's transit service is the Greenfield Auto Lift, which operates as a demand responsive system serving the City of Greenfield and destinations within nearby unincorporated areas.

Greenfield Auto Lift is operated entirely by the City of Greenfield. The operation is normally staffed with two drivers who report directly to the City Public Works Director, who is also the Deputy City Manager. The two drivers are full-time City employees but they alternate driving duties one week with administrative support tasks during the other week. One full-time equivalent staffs the Greenfield Auto Lift operation. Both drivers are partially fluent in Spanish and fully fluent in English.

The City owns two vehicles used for Greenfield Auto Lift service. A 1999 Chevy lift-equipped van capable of holding 12 passengers is used as the primary vehicle for the service. A 1992 lift-equipped Collins van capable of holding ten passengers is being used as back-up vehicle. The primary and back-up vehicles are rotated in and out of service for routine maintenance. The City has also budgeted for a new vehicle, which it hopes to purchase in the next year.

Greenfield Auto Lift's service area covers the City of Greenfield and its environs. Service is also available between Greenfield and Santa Lucia Square and Oak Park, and beyond City limits up to a two-mile radius. Greenfield Auto Lift service is open to the general public.

Service Hours

Greenfield Auto Lift operates a single vehicle on weekdays between 9:30 A.M. and 4:30 P.M. No service is provided on weekends and holidays. Greenfield Auto Lift is operated purely as a demand responsive system; no subscription trips or standing reservation trips are provided.

Fares

The fares have remained the same as in the prior audit period. The base fare for Greenfield Auto Lift is \$0.50 within and up to one mile outside City limits, to Santa Lucia Square, and to Oak Park. No reduced fares are offered for seniors or children, but in FY 1999 the City began offering a reduced rate of \$0.35 to passengers with disabilities. A reduced fare of \$0.25 is also offered for passengers traveling to the Senior Meal Site. Fares beyond one mile of the city limits are charged at the rate of \$0.50 per mile per passenger from the origin to destination.

Chapter 3 Review of The Audit Period

During the audit period from FY 2002 through FY 2004, Greenfield Auto Lift underwent no operational changes, or any changes that were significant. However, the City has budgeted \$50,000 for a new vehicle, which it hopes to purchase in the next year.

Chapter 4 Compliance Review

Data Collection and Reporting Compliance

The auditor reviewed the procedures used to calculate performance measures required by the TDA. In addition, the auditor compared the measures as stated in different reports and spot-checked calculations.

Operating Cost

Operating costs are defined as the annual cost of running a transit operation (including purchased transportation services), exclusive of depreciation, capital expenditures, vehicle lease costs, and direct costs of providing charter service. In addition, for purposes of calculating fare box recovery ratio, the cost of providing ridesharing services and for service extensions, which have occurred in the past two years can be excluded.

Operating cost was not independently verified as part of this audit. Operating cost figures from audited financial statements were used for FY 2002 and FY 2003. The fiscal audit for FY 2004 is still outstanding, so operating data from the State Controller's Report was used instead. Consistency among reports was reviewed, as well as appropriate use of exclusions for reporting purposes. Operating costs, as reported to the State Controller were compared with the audited financial statements. The City's financial statements show the operating costs to be in line with those reported to the State Controller for all three years of the audit period.

Vehicle Service Hours and Miles

Vehicle service hours and miles are defined as the total annual hours or miles that vehicles are in revenue service. Travel time or distance to and from storage facilities and other deadhead travel are excluded. For demand response services, deadhead is the time or distance between leaving the storage facility and the first passenger pick-up and from the last passenger drop-off back to the storage facility. Other times when drivers are unavailable (such as lunch breaks) are also excluded.

A review of the daily driver logs and check of monthly and annual summaries showed that vehicle service hours and miles were being reported correctly.

Passengers

Passenger counts are based on the total number of passenger trips recorded on the driver's daily log sheet. The driver collects fares from each passenger and records the individual's name, pick-up address, pick-up time, destination, and arrival time. At the end of each day, the driver on administrative duty for that week reconciles the cash fares with total passengers on the log sheet and then deposits the cash at City Hall.

Employees

TDA requires that employees be reported in terms of Full Time Equivalent's (FTE) calculated by dividing total annual employee regular and overtime pay hours by 2,000. In the previous audit it was noted that FTEs were not being reported correctly, and the City was believed to be underreporting time spent on transit. In the interview with the City, the Financial Consultant reported attempting to implement the prior audit recommendation for reporting FTE's, but was prevented by the State Controller Report not allowing the reporting of fractions. As a result, the City of Greenfield reported one FTE in the State Controllers Report instead of the more accurate 1.3, as the previous audit had recommended.

PUC Compliance Requirements

The Public Utilities Code and California Code of regulations includes eleven operator compliance requirements. These requirements are shown below in bold, and Greenfield's compliance actions are briefly discussed in regular font.

- 1. The transit operator submitted annual reports to the Regional Transportation Planning Entity based on Uniform System of Accounts and Records established by the State Controller.**

Greenfield Auto Lift submitted the Annual Report of Financial Transactions of Transit Operators to the State Controller for all three fiscal years of the audit period.

- 2. The operator has submitted annual fiscal audits and compliance audits to its RTPE and State Controller within 180 days following the end of fiscal year or has received the 90-day extension allowed by law.**

The fiscal audits were submitted for fiscal years 2001-02 and 2002-03. These fiscal audits were completed within 180 days following the end of each fiscal year. However, the fiscal audit for 2003-04 has not been completed.

- 3. The CHP has, within 13 months prior to each TDA claim, certified the operator's compliance with Vehicle Code Section 1808.1 following a CHP inspection of operator's terminal.**

The auditor reviewed CHP inspection reports on file at the Greenfield maintenance department. CHP inspections were performed before all three filings of the TDA claim. A satisfactory rating was provided upon each site visit: October 13, 2002; October 12, 2003; and October 8, 2004.

- 4. The operator's TDA claims have been submitted in compliance with the rules and regulations adopted by the Regional Transportation Planning Entity (RTPE), the Transportation Agency for Monterey County.**

TDA claims for all three years were submitted and approved by the Transportation Agency of Monterey County (TAMC).

- 5. The operator does not routinely staff with two or more persons transit vehicles designed to be operated by one person.**

One driver staffs each vehicle except during training.

- 6. The operator's budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major fixed facilities unless the operator has reasonably supported and substantiated the changes.**

As stated in the TDA Claim, the City of Greenfield's budget for the Auto Lift did not increase by more than 15%.

- 7. Operator funding provided through the Transportation Development Act makes up no more than 50% of operating, maintenance, capital and debt service after federal grants are deducted, if applicable.**

As long as the City of Greenfield maintains the required farebox recovery ratio, it is exempt from the 50% limitation. It complied in all three of the audit years.

- 8. Operators serving rural areas must meet the farebox recovery ratio of 10%.**

Greenfield Auto Lift met the farebox recovery ratio of 10% for all three audit years.

- 9. The operator's retirement system is fully funded, or the operator is implementing a plan approved by the RTPE, which will fully fund the retirement system within 40 years.**

The City of Greenfield belongs to the California Public Employees Retirement System (PERS). The current cost of this retirement system is fully funded with respect to the officers and employees of the public transit system.

- 10. If the operator receives state transit assistance funds, the operator is not precluded by contract from employing part-time drivers or contracting with common carriers.**

There are no such limitations; the City of Greenfield has two part-time drivers who split their driving tasks with other administrative work.

- 11. If the operator receives state transit assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted.**

As reported in the State Controller Reports for Fiscal Year 2002, 2003 and 2004, the City of Greenfield received the following amounts of Federal Funding: \$29,672 in FY 2002, \$31,609 in FY 2003, and \$31,460 in FY 2004.

Chapter 5 Performance Trends

The Transportation Development Act requires that recipients of TDA Article 4 funding report the five following performance indicators:

- operating cost per passenger
- operating cost per vehicle service hour
- passengers per vehicle service hour
- passengers per vehicle service mile
- vehicle service hours per full-time employee equivalent (FTE)

The Act also requires achievement of a farebox recovery ratio of ten percent of operating costs for demand response services in non-urbanized rural areas.

Figure 5-1 presents Greenfield Auto Lift's operating data and performance measures for fiscal years 1999 through 2004. The performance indicators are graphed over the six-year period to understand the trends in the data. An analysis of the performance data and trends focusing on the current audit period follows.

Cost effectiveness is best represented by examining operating cost per passenger and fare revenue recovery as percentage of operating costs (Figure 5-2). Operating cost per passenger rose steadily in the current audit period, from \$3.39 in FY 2002 to a six year high of \$3.71 in FY 2004. In FY 2002 there was an increase in total passengers (20,655), however this was followed by a decline in passengers in the remaining two years of the current audit period. Total passengers dropped by almost two percent in FY 2003 (20,386) and by four percent in FY 2004 (19,577).

Observing the trends in operating cost per vehicle service hour best represents cost efficiency. Excluding a significant rise in costs in FY 2002 (13.5%), operating cost per service hour has remained steady during the current audit period. Operating cost per service hour dropped slightly in FY 2004 (-1.3%) to 45.06 per service hour, due to the drop in Operating Costs in FY 2004.

Measures that track service and labor productivity include:

- Passengers per vehicle service hour
- Passengers per vehicle service mile
- Vehicle service hours per FTE

The indicator passengers per vehicle service hour has increased steadily over the past four years, but dropped in the last two years of the current audit period. Passengers per hour decreased from 13.02 in FY 2002 to 12.14 in FY 2004, which was about a four percent drop from FY 2003. Unlike the previous audit, during the current audit period, vehicle service hours are now outpacing the increase in total

passengers. Total Passengers have been rising faster than cost, but fell behind in FY 2002 due to a major cost increase that year.

Passengers per vehicle service mile has fluctuated over the previous six fiscal years. During the current audit period the most dramatic change was between FY 2001 and FY 2002 where passengers per mile increased by nine percent from 0.98 to 1.07. Between FY 2002 and FY 2004 passengers per vehicle service mile were relatively stable, and rose less than one percent in FY 2003 (to 1.08) and there was no change in FY 2004 (1.08).

Labor productivity as measured by vehicle service hours per FTE remained relatively stable during the current audit period. This indicator increased only slightly between FY 1999 and FY 2000 and remained essentially unchanged between FY 2000 and 2001. As with the previous audit, an estimated value of 1.3 is used, as that is a more accurate representation of the staff resources expended on the Auto Lift. This coupled with the relatively stable vehicle service hours resulted in static vehicle hours per FTE.

**Figure 5-1 Greenfield Auto Lift
TDA Performance Measures and Indicators**

	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Performance Measures						
Operating Cost (1)	\$56,301	\$58,728	\$61,973	\$69,971	\$73,384	\$72,676
<i>Change over Previous Year</i>		4.3%	5.5%	12.9%	4.9%	-1.0%
Fare Revenue	\$8,009	\$9,220	\$9,730	\$10,298	\$10,166	\$9,753
		15.1%	5.5%	5.8%	-1.3%	-4.1%
Vehicle Service Hours	1,539	1,591	1,596	1,587	1,607	1,613
		3.4%	0.3%	-0.6%	1.3%	0.4%
Vehicle Service Miles	15,413	18,978	20,056	19,281	18,866	18,140
		23.1%	5.7%	-3.9%	-2.2%	-3.8%
Total Passengers	16,219	18,307	19,671	20,655	20,386	19,577
		12.9%	7.5%	5.0%	-1.3%	-4.0%
Employees (2)	1.30	1.30	1.30	1.30	1.30	1.30
		0.0%	0.0%	0.0%	0.0%	0.0%
Performance Indicators						
Operating Cost Per Hour	\$36.58	\$36.91	\$38.83	\$44.09	\$45.67	\$45.06
		0.9%	5.2%	13.5%	3.6%	-1.3%
Operating Cost Per Passenger	\$3.47	\$3.21	\$3.15	\$3.39	\$3.60	\$3.71
		-7.6%	-1.8%	7.5%	6.3%	3.1%
Passengers Per Hour	10.54	11.51	12.33	13.02	12.69	12.14
		9.2%	7.1%	5.6%	-2.5%	-4.3%
Passengers Per Mile	1.05	0.96	0.98	1.07	1.08	1.08
		-8.3%	1.7%	9.2%	0.9%	-0.1%
Farebox Recovery	14.2%	15.7%	15.7%	14.7%	13.9%	13.4%
		10.6%	0.0%	-6.3%	-5.9%	-3.1%
Hours per Employee	1,184	1,224	1,228	1,221	1,236	1,241
		3.3%	0.3%	-0.6%	1.2%	0.37%

Sources: FY 1999 through FY 2001 - from prior audit report

FY 2002 through FY 2003: Operating Cost and Fare Revenue from Independent Auditor's Report.

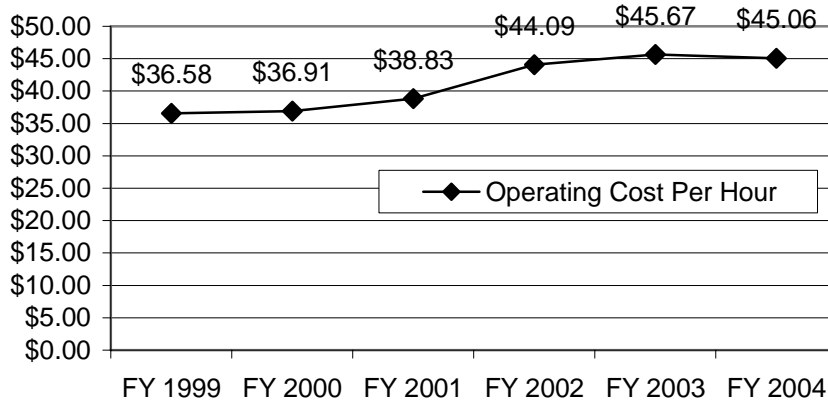
FY 2004: Operating Cost and Fare Revenue from State Controller's Report, as FY 2004 Independent Audit is still outstanding.

FY 2002 through FY 2004: Vehicle Service Hours, Vehicle Service Miles, Employee Full-Time Equivalents and Total Passengers from State Controller's Report

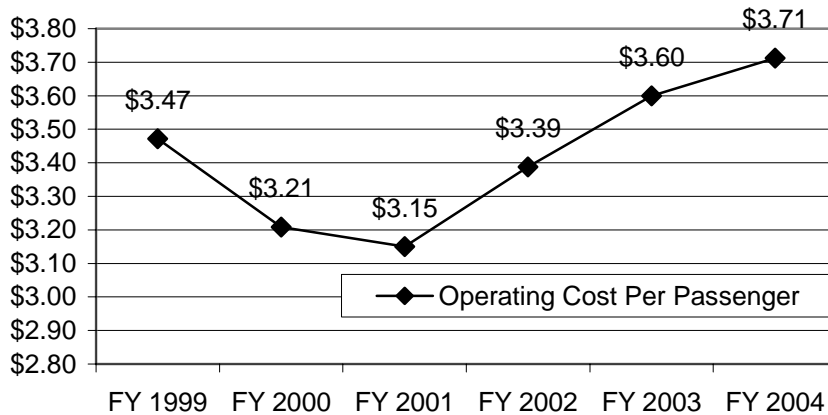
(1) Operating Cost excludes depreciation

Figure 5-2 Trends in Performance Indicators

Operating Cost Per Vehicle Service Hour



Operating Cost Per Passenger



Passengers Per Hour and Passengers Per Mile

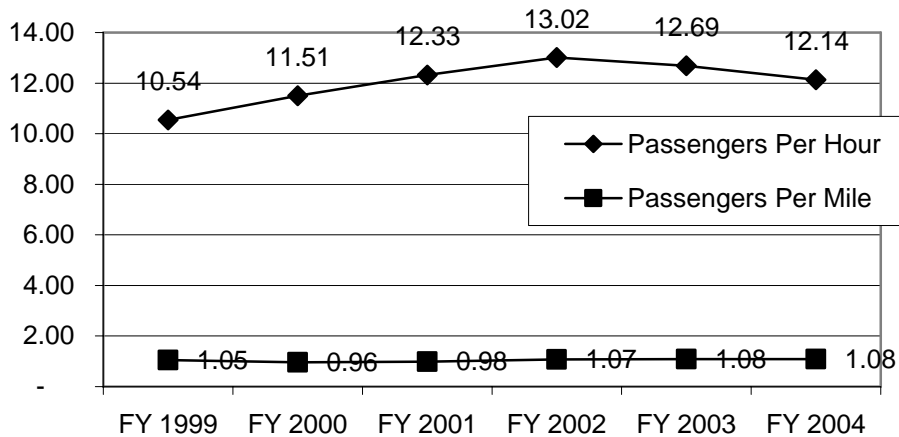
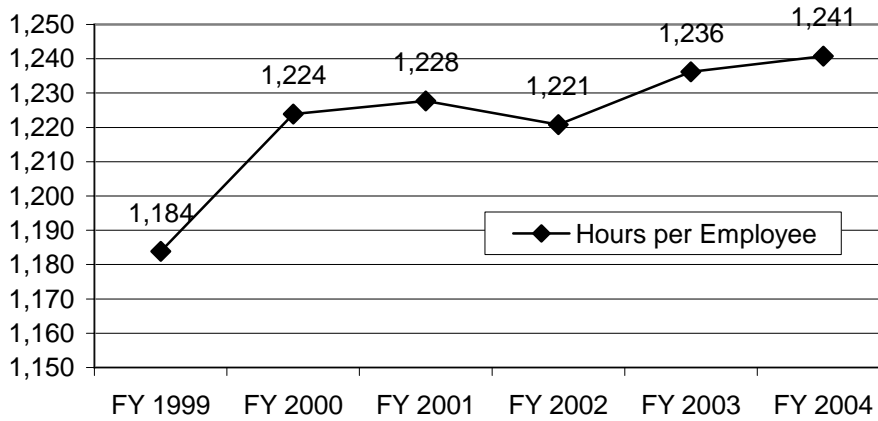
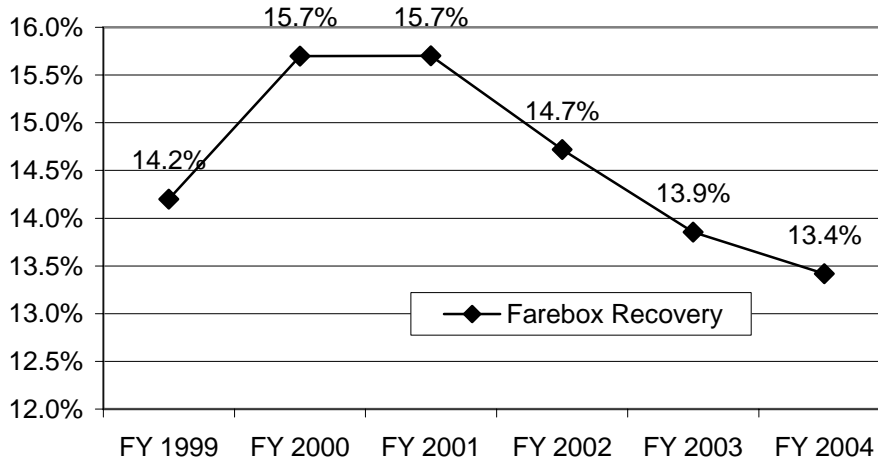


Figure 5-3 Trends in Performance Indicators (cont.)

Vehicle Service Hours Per Employee



Farebox Recovery Ratio



Chapter 6 Functional Review

This chapter provides a review of the following functional areas for Greenfield Auto Lift:

- Administration
- Transit Operations
- Marketing
- Planning
- Transit Goals and Objectives
- Maintenance

Administration

City of Greenfield staff perform general administrative duties for Greenfield Auto Lift, supplemented by the City's financial consultant. The Public Works Director/Deputy City Manager administers the service, with administrative support from the drivers when they are performing office-related duties during their non-driving periods. The City's financial consultant assists the Public Works Director with grants management and procurement.

The Public Works Director does not directly charge any time to transit administration. However, a formula amount consisting of one percent of administrative costs for the Public Works Director, office supplies, and a contracted financial consultant's time, is charged as overhead to transit.

A detailed operating report is presented to the City Council several times each year. These reports consist of year-to-date ridership and operating statistics for the current fiscal year, and include the five previous fiscal years and the upcoming budget for comparison. Also included in the report is a calculation of the five TDA performance measures, a breakdown of operating expenses and revenues, and a month-by-month summary of performance on the Auto Lift. These reports are usually presented quarterly and prior to the request for TDA funds, and again with the resolution to adopt the request for TDA funds.

Transit Operations

The City has operated Greenfield Auto Lift since the inception of service in June 1979. Driver turnover is not an issue, as both drivers have been employed by the City for over thirteen years. Both drivers have a general public paratransit vehicle (GPPV) certificate. A two-hour refresher training course is conducted annually by a bus driver instructor.

Greenfield Auto Lift is self-dispatched by the driver using a radio-telephone on board the vehicle. When the vehicle is not providing service, the driver will normally return with the vehicle to the City corporation yard on 10th Street until

needed, and telephone calls for service are redirected there. The driver on administrative duty for that week reconciles the fares. Fares are deposited on a daily basis.

If a request for service is made and the driver is unable to meet this request immediately, the driver must state a reason why the request cannot be met, and indicate a time when they will be available. If the person requesting service is asked to call back, it is to ensure that they are still in need of the service. In FY 2004, service denials constituted approximately 4% of the total trips made on the Auto Lift. This is a 2% decline from the FY 2002 service denial rate of 6%.

Marketing

There has not been any change in the City's marketing efforts about the Greenfield Auto Lift service. The main marketing efforts during the audit period consist of the circulation of an informational brochure, called the "Taxi Flyer." The English/Spanish brochure gives a basic description of the Greenfield Auto Lift service, including rules and regulations, the telephone number, service days and hours, and fares. The Taxi Flyer has been updated to reflect the reduced fare of \$0.35 for passengers with disabilities. The flyer is posted at City Hall, the library, and other public places throughout the city. Additionally, there is a poster for the Auto Lift, which is displayed at City Hall and other public places in Greenfield, which displays the same information. However, the poster clearly states the Auto Lift's policy of allowing attendants to ride free, whereas the Taxi flyer does not state this information. The name of the service and telephone number is also clearly stenciled on the exterior of the vehicle. In the previous audit we noted the telephone number and service hours were provided on the City's website under "Transportation," however, that link seems to have been removed.

Planning

Greenfield Auto Lift's planning activities are conducted almost entirely through the Association of Monterey Bay Area Governments (AMBAG) in its Salinas Valley Short Range Transit Plan, last updated in 2004. The five-year plan called for continuing existing levels of service, but due to strong growth trends, the focus may change to look at inter-city transit service to Salinas and King City. The report also projects that these growth trends may require instituting a more systematic passenger scheduling system over the next five years. A 1998 survey of residents showed a demand for early morning service, which could complement an inter-city service if that was implemented. AMBAG also projects that ridership on the Auto Lift will increase three percent every year based on FY 1999/00 actual figures.

Plan development is primarily done by AMBAG, with input from the City where appropriate. In discussions with City staff, they had minimal input in the process, and there has not been much consideration for expansion of the service beyond what they are currently providing. AMBAG recommended that Auto Lift continue to assess the potential for improvements to the system.

Transit Goals and Objectives

In response to the recommendation contained in the previous audit, the City of Greenfield created goals and objectives for the Greenfield Auto Lift to measure its performance. The Goals and Objectives for fiscal year 2004-05 were:

- Serve existing users more efficiently.
- Provide capacity for future ridership.
- Generate more transit usage without expanding the system.
- Maintain at least a 10% average fare box revenue to expenditure ratio.
- Monitor trips to adjacent unincorporated areas to decrease the frequency of out-of town trips and consolidate whenever possible.
- Continue coordinating and subsidizing county Rides Program for medically disabled residents to enhance adequate transportation to county hospital.
- Purchase a new transit van.
- Upgrade the radio telephone interconnect to the mobile unit.
- Continue funding line 23 South County Transit and monitor the ridership information from MST.
- Line 23 is expanding to Sunday Service. Staff will monitor the ridership information from MST.

Maintenance

Maintenance is performed by the City at the corporation yard. The City employs one mechanic to oversee the City's fleet, which includes police cars and public works vehicles in addition to the Greenfield Auto Lift vehicles. Maintenance costs are charged on a per-hour basis of the mechanic's time plus parts.

During the audit period, Greenfield Auto Lift passed all its CHP inspections. Road calls seldom occurred, and a preventive maintenance inspection is conducted every 30 days.

Chapter 7 Progress to Implement Prior Performance Audit

The previous triennial performance audit conducted by Nelson\Nygaard for FY 1999 to FY 2001 made four recommendations for Greenfield Auto Lift.

1. Comply with TDA definitions for employee full-time equivalents.

Discussion

TDA Code requires that operators report FTEs (full time equivalents) as the number of pay hours worked by staff in a given year divided by 2000. Greenfield Auto Lift was only reporting the number of employees.

Progress

Greenfield Auto Lift reports the number of employees, however, this is the same as FTEs when rounded to the nearest whole number as required by the State Controller's reporting format. The City of Greenfield's Financial Consultant noted that he attempted to input 1.3 FTE in the State Controller's Report for the current audit years; however, the SCR does not allow fractions. This is the reason that the SCR for fiscal years 2002, 2003, and 2004 has only 1 FTE instead of 1.3 FTE.

2. Include goals, objectives, and service standards in Auto Lift's service policy manual.

Discussion

The prior audit noted that although Greenfield Auto Lift had developed a detailed service policy manual for the Lift, the City should include goals and objectives as a part of the manual. The audit suggested that the Auto Lift could benefit from the development of simple and clear goals with a set of objectives and service standards that are reasonable to meet. Implementing this recommendation would allow the City of Greenfield to have standards that could be used to measure the performance of the Auto Lift.

Progress

The City of Greenfield has implemented this recommendation and developed as set of goals, objectives, and service standards to measure the Auto Lift's performance standards by.

3. Monitor Refused or Denied Trips

Discussion

The prior audit noted that the City of Greenfield in FY 1999 made significant changes to its reservation policy by no longer accepting pre-scheduled reservations and as a result creating a true demand response service. The prior audit was concerned with the increase in refused and denied trips, as it rose to 6% of total ridership in FY 2001, which could have been a result of this amended policy. The audit suggested that the Auto Lift closely monitor its refused and denied trips to assure that service levels were adequate meeting demand.

Progress

The City of Greenfield has continued to monitor its refused and denied trips during the current audit period. In FY 2002 refused and denied trips rose slightly to 7% and then fell back to 6% in FY 2003, and continued to drop in FY 2004 to 5% of total ridership. The City of Greenfield continues to monitor this trend to assure that service is adequate to meet the demands of Auto Lift passengers.

4. Update Service Brochure

Discussion

The prior audit noted that the service brochure, the Taxi Flyer, should be updated to reflect changes in Auto Lift Service and in particular, should note the reduced fare of \$0.35 for passengers with disabilities as well as the policy of allowing attendants to ride free.

Progress

The City of Greenfield implemented part of this recommendation and the Taxi flyer now reflects the reduced fare of \$0.35 for passengers with disabilities. At the site interview the driver stated the Auto Lift does allow attendants to ride for free, but they do not advertise it in the Taxi flyer, as they are concerned it may lead to people identifying themselves as attendants. Rather the drivers identify those that are attendants and they are allowed to ride the service for free. The poster for the Auto Lift does state that attendants can ride for free, and it is unclear why the poster would include such information when the flyer does not.

Chapter 8 Findings and Recommendations

Findings

The City of Greenfield is in compliance with reporting of operating costs, vehicle service hours, vehicle service miles, passengers, and reporting of employee full-time equivalents.

The City of Greenfield is in full compliance with PUC requirements regarding CHP certification of terminal compliance, no preclusion from employment of part-time drivers, and full funding of its retirement system.

The City of Greenfield did not complete and submit the FY 2004 fiscal audit to TAMC within the specified 180 day time frame.

Greenfield Auto Lift continues to provide a cost effective service.

Greenfield Auto Lift has experienced declines in passengers per hour from the previous audit.

Greenfield Auto Lift has exceeded the ten percent farebox recovery ratio mandated by the PUC for all three of the audit years.

The Auto Lift should be commended for its thorough record keeping, and detailed summary of services. City staff did implement the prior recommendation of developing goals and objectives for the Auto Lift, which they should be applauded for. The City has continued to improve and build on its operating reports, as well as reporting Auto Lift's performance to the City Council on a quarterly basis. The Auto Lift should also be commended for creating a detailed operating policy, and assuring it was approved by the City Council.

Recommendations

Based on the findings for the current audit period, there are no recommendations for the Auto Lift.